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Donald R. Duckworth
Executive Director

April 21, 2011

Mr. Rick Scott BID Analyst Office of the City Clerk Special Assessments Division 200 N. Spring Street Room #237 Los Angeles, CA 90012

Re: Westchester BID Financial Statement for Year Ended December 31, 2010 and 2009

Dear Mr. Scott:

As required by the contract with the City of Los Angeles for management of the Westchester Town Center BID, submitted herewith is the referenced Financial Statement as prepared by Richard Moon & Associates, CPA. This document was approved by the Westchester Business Improvement Association Board of Directors at their meeting on this date.

As we may answer any questions or provide any additional assistance, please contact me.

Sincerely,

Donald R. Duckworth Executive Director

C: WBIA Board of Directors Paul Makowski, Office of the City Clerk Miranda Paster, Office of the City Clerk